ID: CCA_2009031013235557 Number: **200914062** Release Date: 4/3/2009

Office:

UILC: 168.20-00

From:

Sent: Tuesday, March 10, 2009 1:23:58 PM

To: Cc:

Subject: RE: Utilities: Smartmeters and Smartgrids

The legislative history of sections 168(e)(3)(D)(iii) and (iv) implies that the appropriate asset class is 49.14.